

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2004-13  
ANNUAL REVISIONS- LOCAL AGENCIES  
SEPTEMBER 30, 2004

Government Code Section (GC §) 17561 provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Cities, Counties, and Special Districts. The manual contains all forms and instructions that are necessary for local agencies to file 2004-05 annual claims with the State Controller's Office (SCO).

Estimated claims for costs to be incurred during the 2004-05 fiscal year and reimbursement claims that detail the costs actually incurred in the 2003-04 fiscal year must be filed with the SCO. **Claims must be delivered or postmarked on or before January 15, 2005.** If the claim is filed after the deadline, but by January 15, 2006, the approved claim will be reduced by a late penalty of 10% not to exceed a maximum of \$1,000 for on-going claims. In order for a claim to be considered properly filed, the claim must include supporting documentation specified in the instructions to substantiate the costs claimed. In addition, the claimant must explain the functions performed by each employee for whom costs were claimed. Claims will not be accepted if filed more than one year after the deadline or without supporting documentation.

Amounts appropriated for the payment of program costs are shown beginning on page 4 under "Appropriations for the State Mandated Cost Programs for the 2004-05 Fiscal Year." The fiscal years for which costs can be claimed for a mandated cost program are shown beginning on page 8 under "Reimbursable State Mandated Cost Programs." To prepare 2004-05 estimated claims and 2003-04 reimbursement claims, forms in the manual should be duplicated to meet the local agency's filing requirements. Claim amounts should be rounded to the nearest dollar.

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## **MINIMUM CLAIM COST**

GC Section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of special districts within their county if the combined claim exceeds \$1,000, even if the individual special district's claim does not each exceed \$1,000. The county shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each special district. Combined claims may be filed only when the county is the fiscal agent for the special districts. A combined claim must show the individual claim costs for each eligible special district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a special district provides a written notice of its intent to file a separate claim to the county and to the SCO at least 180 days prior to the deadline for filing the claim.

## **ESTIMATED CLAIMS**

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the prior fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the prior fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified in the claiming instructions for the program and explain the reason for the increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the prior fiscal year's actual costs.

## **PROGRAM UPDATES FOR 2003-04 FISCAL YEAR**

### **Ch. 486/75 Mandate Reimbursement Process**

Ch. 486/75, Mandate Reimbursement Process, provides reimbursement for the cost of: (1) preparing and presenting successful test claims, and (2) preparing and submitting successful reimbursement claims to the SCO. With respect to preparing and submitting claims to the SCO, the 2004 State Budget Act (Ch. 208, Statutes of 2004), imposed in the 2004-05 fiscal year the same limitations as those imposed in the prior fiscal years. Claiming instructions and forms for Chapter 486/75, Mandate Reimbursement Process, were issued separately and are not included in this revision. Limitations on reimbursement for independent contractor costs are as follows:

"If a local agency contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the local agency.

The maximum amount of reimbursement provided (in the above provision) may be exceeded only if the local agency establishes, by appropriate documentation, that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the local agency."

## Updates of Rates and Factors

The following rates are to be used for filing 2003-04 reimbursement claims. The 2003-04 rates are computed by adjusting the 2002-03 rate by the change in the Implicit Price Deflator (IPD) as determined by the State Department of Finance's report of August 2004, *National Deflators, State and Local Purchases*. The estimated change in the IPD for 2003-04 is 2.5%. For preparing the 2004-05 estimated claims, local agencies may use the program's 2003-04 rate or increase the 2003-04 rate by the estimated 2004-05 IPD change of 2.1% to determine 2004-05 estimated claim amounts. In the subsequent fiscal year, the estimated amount must be adjusted to actual cost.

- ♦ *Ch. 1136/93, Open Meetings Act/Brown Act Reform (Program No. 219)*

The uniform cost allowance for the 2003-04 fiscal year is \$119.28.

- ♦ *Ch. 39/98, Redevelopment Agencies Tax Disbursement Reporting (Program No. 245)*

The uniform cost allowance per statement for the 2003-04 fiscal year is \$24.81.

- ♦ *Ch. 1242/77, Senior Citizens' Property Tax Postponement (Program No. 18)*

Counties with an established base year entitlement will receive an automatic payment through the State Mandate Apportionment System (SMAS) (See page 5 of the manual). The amount of increase for the 2003-04 apportionment is 2.5%. Counties without an established base year entitlement may file a 2003-04 reimbursement claim. The 2003-04 unit cost reimbursement rate for each document processed is \$12.51.

- ♦ *Ch. 921/87, Unitary Countywide Tax Rate (Program No. 90)*

The 2003-04 Implicit Price Deflator factor for adjusting the 1987-88 base year cost is 1.560.

## FINAL FILING DEADLINE FOR 2003-04 FISCAL YEAR CLAIMS

The final filing deadline for 2003-04 reimbursement claims is **January 15, 2005**. A late penalty of 10% up to a maximum of \$1,000 for on-going claims of the approved claim will be applied to 2003-04 claims filed after January 15, 2005. **Claims filed after January 15, 2006, will not be accepted.**

## APPROPRIATIONS FOR THE 2004-05 FISCAL YEAR

### Source of the State Mandated Cost Appropriations - 2004 State Budget Act (Chapter 208/04)

Mandated Programs		Amounts Appropriated
<b>Item 0690-296-0001 Office of Emergency Services</b>		
Chapter 1249/92	Threats Against Peace Officers	\$1,000
Chapter 411/95	Crime Victims' Rights	1,000
Chapter 36/94	Sex Crime Confidentiality	0 <sup>3</sup>
<b>Item 0820-295-0001 Department of Justice</b>		
Chapter 1399/76	Custody of Minors	\$1,000
Chapter 337/90	Stolen Vehicle Notification	0 <sup>1</sup>
Chapter 485/98	Sex Offenders: Disclosure by Law Enforcement Officers	0 <sup>1</sup>
Chapter 1105/92	Misdemeanors: Booking and Fingerprinting	0 <sup>1</sup>
<b>Item 0890-295-0001 Secretary of State</b>		
Chapter 77/78	Absentee Ballots	1,000
Chapter 391/88	Brendon Maguire Act	1,000
Chapter 704/75	Voter Registration Procedures	1,000 <sup>2</sup>
Chapter 1422/82	Permanent Absent Voters	1,000
Chapter 494/79	Handicapped Voter Access	0 <sup>3</sup>
Chapter 1013/81	Local Elections Consolidation	0 <sup>3</sup>
Chapter 1042/85	Election Materials	0 <sup>3</sup>
Chapter 1401/76	Voter Registration Roll Purge	0 <sup>3</sup>
Chapter 1603/82	Democratic Presidential Delegates	0 <sup>3</sup>
<b>Item 0950-295-0001 State Treasurer</b>		
Chapter 783/95	Investment Reports	0 <sup>1</sup>
Chapter 784/95	County Treasury Oversight Committees (Ch. 156, Stats. 1996)	0 <sup>1</sup>
<b>Item 1730-295-0001 Franchise Tax Board</b>		
Chapter 238/74	Substandard Housing	0 <sup>3</sup>
<b>Item 1880-295-0001 State Personnel Board</b>		
Chapter 675/90	Peace Officers Procedural Bill of Rights	1,000
<b>Item 2240-295-0001 Department of Housing and Community Development</b>		
Chapter 1143/80	Regional Housing Needs Assessment	1,000

<sup>1</sup> These programs have been suspended for the 2004-05 fiscal year's budget per Chapter 208/04, therefore, no claims may be filed for the 2004-05 fiscal year.

<sup>2</sup> Claiming instructions and forms for Chapter 704/75, Voter Registration Procedures, were issued separately on 8/31/04 and therefore are not included in this manual.

<sup>3</sup> These programs have been suspended for multiple fiscal years and no claims may be filed for 2003-04 and 2004-05 fiscal years.

## APPROPRIATIONS FOR THE 2004-05 FISCAL YEAR (Continued)

### Source of the State Mandated Cost Appropriations

Mandated Programs	Amounts Appropriated
<b>Item 2660-295-0001 Department of Transportation</b>	
Chapter 644/94 Airport Land Use Commissions/Plans	1,000
<b>Item 3480-295-0001 Department of Conservation</b>	
Chapter 1131/75 Mineral Resources Policies	0 <sup>3</sup>
<b>Item 3540-295-0001 Department of Forestry and Fire Protection</b>	
Chapter 1188/92 Very High Fire Hazard Severity Zones	0 <sup>1</sup>
<b>Item 3720-295-0001 California Coastal Commission</b>	
Chapter 1330/76 Local Coastal Plans	0 <sup>3</sup>
<b>Item 3930-295-0001 Department of Pesticide Regulation</b>	
Chapter 1200/89 Pesticide Use Reports	1,000
<b>Item 4260-295-0001 Department of Health Services</b>	
Chapter 916/92 Pacific Beach Safety	1,000
Chapter 955/89 SIDS Autopsies	0 <sup>1</sup>
Chapter 1088/88 AIDS Search Warrants	1,000
Chapter 102/81 Medi-Cal Beneficiary Death Notices (Ch. 1163, Stats. 1981)	1,000
Chapter 1597/88 Inmates AIDS Testing	0 <sup>1</sup>
Chapter 1603/90 Perinatal Services for Alcohol/Drug Exposed Infants	1,000
Chapter 1111/89 SIDS Training for Firefighters	0 <sup>1</sup>
Chapter 268/91 SIDS Contacts by Local Health Officers	0 <sup>1</sup>
Chapter 453/74 SIDS Notices	0 <sup>1</sup>
<b>Item 4300-295-0001 Department of Developmental Services</b>	
Chapter 644/80 Judicial Proceedings	1,000
Chapter 694/75 Developmentally Disabled Attorneys Services	1,000
Chapter 1253/80 Mentally Retarded Defendants (MRD): Diversion	1,000
Chapter 1304/80 Conservatorship: Developmentally Disabled Adults	1,000
Chapter 1357/76 Guardianship/Conservatorship Filings	0 <sup>3</sup>

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<sup>1</sup> These programs have been suspended for the 2004-05 fiscal year's budget per Chapter 208/04, therefore, no claims may be filed for the 2004-05 fiscal year.

<sup>3</sup> These programs have been suspended for multiple fiscal years and no claims may be filed for 2003-04 and 2004-05 fiscal years.

## APPROPRIATIONS FOR THE 2004-05 FISCAL YEAR (Continued)

### Source of State Mandated Cost Appropriations

Mandated Programs			Amounts Appropriated
<b>Item 4440-295-0001 Department of Mental Health (Continued)</b>			
Chapter	498/77	Coroners Costs	1,000
Chapter	815/79	Short Doyle Case Management	0 <sup>3</sup>
Chapter	1036/78	Mentally Disordered Sex Offenders: Extended Commitments	1,000
Chapter	1114/79	Not Guilty by Reason of Insanity II	1,000
Chapter	1327/84	Short -Doyle Audits	0 <sup>3</sup>
Chapter	1352/85	Residential Care Services	0 <sup>3</sup>
Chapter	1747/84	Services to Handicapped Students	1,000
Chapter	435/93	Mentally Disordered Offender's Extended Commitment Proceedings	1,000
Chapter	762/95	Sexually Violent Predators (Ch. 763, Stats. 1995)	1,000
Chapter	654/96	Seriously Emotionally Disturbed Pupils	1,000
<b>Item 5240-295-0001 Department of Corrections</b>			
Chapter	820/91	Prisoner Parental Rights	1,000
<b>Item 5430-295-0001 Board of Corrections</b>			
Chapter	183/92	Domestic Violence Treatment Services Authorization & Case Management	1,000
Chapter	332/81	Victims' Statements - Minor	0 <sup>3</sup>
Chapter	221/93	Domestic Violence Treatment Program Approval	0 <sup>4</sup>
<b>Item 5460-295-0001 Department of Youth Authority</b>			
Chapter	267/98	Extended Commitment – Youth Authority	0 <sup>1</sup>
<b>Item 7350-295-0001 Department of Industrial Relations</b>			
Chapter	1171/89	Peace Officers' Cancer Presumption	1,000
Chapter	1568/82	Firefighters' Cancer Presumption	1,000
CCR	Title 8,	Personal Alarm Devices	0 <sup>3</sup>
CCR	Title 8,	Structural and Wildland Firefighter Safety Clothing and Equipment	0 <sup>3</sup>
<b>Item 8120-295-0001 Commission on Peace Officer Standards and Training</b>			
Chapter	246/95	Domestic Violence Arrest Policies and Standards	1,000
Chapter	126/93	Law Enforcement Sexual Harassment Training	0 <sup>1</sup>
Chapter	444/97	Elder Abuse Law Enforcement Training	0 <sup>1</sup>

<sup>1</sup> These programs have been suspended for the 2004-05 fiscal year's budget per Chapter 208/04, therefore, no claims may be filed for the 2004-05 fiscal year.

<sup>3</sup> These programs have been suspended for multiple fiscal years and no claims may be filed for 2003-04 and 2004-05 fiscal years.

<sup>4</sup>This program has been repealed.

## APPROPRIATIONS FOR THE 2004-05 FISCAL YEAR (Continued)

### Source of the State Mandated Cost Appropriations

Mandated Programs	Amounts Appropriated
<b>Item 8570-295-0001 Department of Food and Agriculture</b>	
Chapter 752/98 Animal Adoption	13,900,000
<b>Item 8700-295-0001 California Victim Compensation and Government Claims Board</b>	
Chapter 1123/77 Adult Felony Restitution	0 <sup>3</sup>
<b>Item 9100-295-0001 Tax Relief</b>	
Chapter 1242/77 Senior Citizens Property Tax Deferral Program	1,000
Chapter 921/87 Countywide Tax Rates	1,000
Chapter 697/92 Allocation of Property Tax Revenue	1,000
Chapter 1051/83 Senior Citizens' Mobilehome Property Tax Deferral	0 <sup>3</sup>
Chapter 48/87 Property Tax Family Transfers	0 <sup>3</sup>
<b>Item 9210-295-0001 Local Government Financing</b>	
Chapter 486/75 Mandate Reimbursement Process	1,000
Chapter 641/86 Open Meetings Act/Brown Act Reform	1,000
Chapter 999/91 Rape Victim Counseling Center Notices	1,000
Chapter 875/85 Photographic Record Evidence	1,000
Chapter 1120/96 Health Benefits for Survivors/Peace Officers and Firefighters	1,000
Chapter 845/78 Filipino Employee Surveys	0 <sup>3</sup>
Chapter 889/81 Lis Pendens	0 <sup>3</sup>
Chapter 1281/80 Involuntary Lien Notices	0 <sup>3</sup>
Chapter 1609/84 Domestic Violence Information	0 <sup>3</sup>
Chapter 1334/87 CPR Pocket Masks	0 <sup>3</sup>
<b>Total Funding for the 2004-05 Fiscal Year</b>	<b><u>\$13,937,000</u></b>

<sup>3</sup> These programs have been suspended for multiple fiscal years and no claims may be filed for 2003-04 and 2004-05 fiscal years.

## REIMBURSABLE STATE MANDATED COST PROGRAMS

Local agencies may file claims with the SCO for costs incurred for the following programs. These programs are listed in alphabetical order by program name. The letters "a", "b", and "c", indicate the agencies eligible to file claims for the given program and fiscal year, as follows:

*Letter      Eligible Local Agency*

- a      Counties, Cities, and Special Districts
- b      Counties and Cities
- c      Counties only

2003-04 Reimburse- ment Claim	2004-05 Estimated Claim	Local Agencies		
a	a	Chapter	77/78	Absentee Ballots
c	c	Chapter	697/99	Absentee Ballots: Tabulation by Precinct
b	b	Chapter	1460/89	Administrative License Suspension
b	b	Chapter	1088/88	AIDS Search Warrants
a	a	Chapter	644/94	Airport Land Use Commissions/Plans
c	c	Chapter	697/92	Allocation of Property Tax Revenue
N/A <sup>1</sup>	a	Chapter	752/98	Animal Adoption
a	a	Chapter	391/88	Brendon Maguire Act
c	c	Chapter	1399/76	Child Abduction and Recovery
c	c	Chapter	1304/80	Conservatorship: Developmentally Disabled Adults
c	c	Chapter	498/77	Coroners Costs
c	c	Chapter	921/87	Countywide Tax Rates - Unitary
c	c	Chapter	411/95	Crime Victims' Rights
c	c	Chapter	694/75	Developmentally Disabled: Attorneys' Services
b	b	Chapter	246/95	Domestic Violence Arrest Policies and Standards
b	b	Chapter	183/92	Domestic Violence Treatment Services
a	a	Chapter	1568/82	Firefighters' Cancer Presumption
a	a	Chapter	1170/96	Grand Jury Proceedings
a	a	Chapter	1120/96	Health Benefits for Survivors of Peace Officers and Firefighters
c	c	Chapter	644/80	Judicial Proceedings
a	a	Chapter	486/75	Mandate Reimbursement Process
c	c	Chapter	102/81	Medi-Cal Beneficiary Death Notices (Ch. 1163, Stats.1981)
c	c	Chapter	435/93	Mentally Disordered Offender's Extended Commitment Proceedings
c	c	Chapter	1036/78	Mentally Disordered Sex Offenders: Extended Commitments
c	c	Chapter	1253/80	Mentally Retarded Defendants: Diversion
c	c	Chapter	1114/79	Not Guilty by Reason of Insanity II

<sup>1</sup> This program has been suspended for the 2003-04 fiscal year, therefore no claims shall be filed for the 2003-04 fiscal year



# **REIMBURSABLE STATE MANDATED COST PROGRAMS (Continued)**

2003-04 Reimburse- ment Claim	2004-05 Estimated Claim	Local Agencies		
a	a	Chapter	641/86	Open Meetings Act/Brown Act Reform
c	c	Chapter	961/92	Pacific Beach Safety
a	a	Chapter	1171/89	Peace Officers' Cancer Presumption
a	a	Chapter	675/90	Peace Officers Procedural Bill of Rights
c	c	Chapter	1603/90	Perinatal Services for Alcohol/Drug Exposed Infants
c	c	Chapter	1422/82	Permanent Absentee Voters
c	c	Chapter	1200/89	Pesticide Use Reports
a	a	Chapter	875/85	Photographic Record Evidence
c	c	Chapter	18/99	Presidential Primaries
b	b	Chapter	820/91	Prisoner Parental Rights
b	b	Chapter	999/91	Rape Victim Counseling Center Notices
b	b	Chapter	39/98	Redevelopment Agencies – Tax Disbursement Reporting
a	a	Chapter	1143/80	Regional Housing Needs Assessment
c	c	Chapter	1242/77	Senior Citizens Property Tax Deferral Program
c	c	Chapter	654/96	Seriously Emotionally Disturbed Pupils/Out of State Mental Health Services
c	c	Chapter	1747/84	Services to Handicapped Students
c	c	Chapter	762/95	Sexually Violent Predators (Ch. 763, Stats. 1995)
a	N/A <sup>2</sup>	Chapter	1249/92	Threats Against Peace Officers

<sup>2</sup> This program was not included in the 2004-05 fiscal year's budget per Chapter 208/04, therefore, no claims may be filed for the 2004-05 fiscal year.

## **PROGRAMS SUSPENDED FOR THE 2004-05 FISCAL YEAR**

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2004 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated programs have been suspended for the 2004-05 fiscal year, and no 2004-05 claim shall be filed.

Chapter	1123/77	Adult Felony Restitution
Chapter	1090/96	Child Abuse Treatment Services
Chapter	156/96	County Treasury Oversight Committees
Chapter	1334/87	CPR Pocket Masks
Chapter	1603/82	Democratic Presidential Delegates
Chapter	1609/84	Domestic Violence Information
Chapter	444/97	Elder Abuse Law Enforcement Training
Chapter	1042/85	Election Materials
Chapter	267/98	Extended Commitment - Youth Authority
Chapter	845/78	Filipino Employee Surveys
Chapter	1357/86	Guardian/Conservatorship Filings
Chapter	494/79	Handicapped Voter Access
Chapter	1597/88	Inmate AIDS Testing
Chapter	783/95	Investment Reports
Chapter	1281/80	Involuntary Lien Notices
Chapter	126/93	Law Enforcement Sexual Harassment Training
Chapter	889/81	Lis Pendens
Chapter	1330/76	Local Coastal Plans
Chapter	1013/81	Local Elections Consolidation
Chapter	1131/75	Mineral Resources Policies
Chapter	1105/92	Misdemeanors: Booking and Fingerprinting
Title	8	Personal Alarm Devices (Cal. Code Reg. Sect. 3401(c))
Chapter	48/87	Property Tax Family Transfers
Chapter	1352/85	Residential Care Services
Chapter	1051/83	Senior Citizens' Mobilehome Property Tax Deferral
Chapter	36/94	Sex Crime Confidentiality
Chapter	485/98	Sex Offenders: Disclosure by Law Enforcement Officers
Chapter	1327/84	Short Doyle Audits
Chapter	815/79	Short Doyle Case Management
Chapter	955/89	SIDS Autopsies
Chapter	268/91	SIDS Contacts by Local Health Officers
Chapter	453/74	SIDS Notices
Chapter	1111/89	SIDS Training for Firefighters
Chapter	337/90	Stolen Vehicle Notification
CCR	Title 8	Structural and Wildlife Firefighter Safety Clothing and Equipment
Chapter	238/74	Substandard Housing
Chapter	1188/92	Very High Fire Hazard Severity Zones
Chapter	332/81	Victims' Statements
Chapter	1401/76	Voter Registration Roll Purge

## **AUDIT OF COSTS**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the Commission on State Mandate's Parameters and Guidelines (P's and G's). If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

## **SOURCE DOCUMENTS**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

## **RETENTION OF CLAIMING INSTRUCTIONS**

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the Mandated Cost Manual to replace the old forms. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the year will be placed on the SCO's Web site at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to [LRS DAR@sco.ca.gov](mailto:LRS DAR@sco.ca.gov), or call the Local Reimbursements Section at (916) 324-5729.